

ANNUAL REPORT 2023–2024

Queensland Reconstruction Authority



Accessibility

This Annual Report provides information about the Queensland Reconstruction Authority's (QRA) financial and non-financial performance for 2023–24. It has been prepared in accordance with the *Financial Accountability Act 2009*.

This report has been prepared for the Minister for Fire and Disaster Recovery and Minister for Corrective Services to submit to Queensland Parliament. It has also been prepared to meet the needs of stakeholders including the Commonwealth and local governments, industry and business.



Interpreter Services

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Accessing the report

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6 September 2024

The Honourable Steven Miles MP
Premier
PO BOX 15009
CITY EAST QLD 4002

Dear Premier

I am pleased to submit for presentation to the Parliament the Annual Report 2023–2024 and financial statements for the Queensland Reconstruction Authority.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at page 48 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'K. Carroll'.

Katarina Carroll
Chairperson

Queensland Reconstruction Board
Queensland Reconstruction Authority

Message from the Chairperson

On behalf of the Queensland Reconstruction Board, I present the Queensland Reconstruction Authority (QRA) Annual Report 2023–2024.

Although only joining the QRA Board in July this year, I am long familiar with the important role that QRA has in the state's disaster management arrangements and its consistently impressive track record in supporting disaster impacted communities in Queensland.

The devastating 2023–2024 disaster season again underscored the value of QRA's commitment to supporting communities recovering from the impacts of extreme weather events. A destructive combination of fires, storms, cyclones and floods reached almost every corner of Queensland.

The 13 events of the 2023–2024 disaster season impacted 23 per cent of Queensland's population across 66 of our state's 77 local council areas. The trail of destruction included more than 3,360 properties destroyed or damaged, power cut to approximately 250,000 homes, 15,740 kilometres of the state's road network closed or restricted, and a \$2.5 billion hit to Queensland's economy.

Although the raw figures are confronting, they're only one part of the wider narrative - a graphic human story that is both heartbreaking and redemptive for the Queenslanders involved.

QRA was at the frontline of efforts to ensure a swift recovery for communities dealing with this trauma, responding in the timely, effective and compassionate manner that's characterised the Authority's work since day one. Staff were on the ground in the immediate aftermath of the events, supporting efforts to carry out more than 11,500 initial damage assessments throughout the north and south.

QRA activated disaster funding that ensured those hardest hit were supported, including \$78.7 million in Personal Hardship Assistance helping 377,329 people, and more than \$14 million in Disaster Recovery Funding Arrangements (DRFA) grants and \$3.3 million in DRFA loans going to eligible businesses.

QRA also worked in partnership with a wide range of stakeholders to aid the delivery of much-needed support initiatives including Community Recovery Hubs, emergency housing and psychological first aid.

However, QRA's work didn't stop there, the Authority managing and coordinating Queensland's program of recovery and reconstruction funding within disaster impacted communities. To give perspective around the scope of this work, the 2023–2024 reconstruction bill funded under the DRFA currently exceeds \$2.1 billion.

Exceptional circumstances funding packages valued at more than \$247 million are also supporting clean-up efforts, mental health and community wellbeing, the environment, sport and recreation assets, and the recovery of businesses and primary producers.

A long-term State Recovery and Resilience Plan informed by the events of the 2023–2024 disaster season has been developed, and work continues on more targeted funding packages to support the recovery and resilience of our hardest hit communities.

All this contributes to a \$10 billion active disaster recovery and resilience program QRA is currently managing, with works from 46 events across five disaster seasons, from 2019–20 to 2023–24, that will make a difference for every Queenslanders.

QRA's work is delivered with the help of many in the community, and I thank all who support the Authority's work. In particular, Get Ready Queensland's official sponsor Suncorp which backs Get Ready Queensland's efforts to build community resilience and household preparedness.

I acknowledge and thank Queensland Police Service Deputy Commissioner Shane Chelepy for his service as acting Board Chair though 2023–24 and for the contribution of members Kirsty Kelly and Louise Abell whose terms of service on the Board have recently ended. I also welcome new board members Dr Aysin Dedekorkut-Howes and Ms Lynette McLaughlin, whose wealth of experience will be a great asset. As we position ourselves for the inevitable challenges ahead, Queenslanders can look to the QRA with confidence that when disaster strikes the Authority stands ready, willing and able to respond.



Katarina Carroll
Chairperson
Queensland Reconstruction Board

Message from the CEO

In June 2024 I had the privilege of attending a healing ceremony to welcome the people of Wujal Wujal back to their community following a mass evacuation in the wake of the terrible floods fuelled by ex-Tropical Cyclone Jasper. In preparing for that event, I reflected on the adage that it takes a village to raise a child. It took the combined effort of community, council, the region, State and the Federal Government along with many other stakeholders to recover Wujal Wujal.

That very principle can be applied and suitably upscaled to reflect recovery efforts across Queensland following the 2023–24 disaster season.

Events including the terrible bushfires of northern and southern Queensland, the Jasper-fuelled deluge that swept through communities along the Bloomfield and Barron Rivers, the wild Christmas-new year storms across south-east Queensland, and the widespread flooding caused by a lingering ex-Tropical Cyclone Kirrily, all left Queenslanders reeling.

As State Recovery Coordinator I was struck by both the magnitude and impacts of these disasters and the recovery that was needed. In response, the QRA ‘village’ grew with the addition of two Deputy State Recovery Coordinators: Queensland Fire Department Deputy Commissioner Mike Wassing and Queensland Police Service Assistant Commissioner Ben Marcus.

Both Mike and Ben played pivotal roles leading our state’s disaster recovery in Far North and south-east Queensland, working shoulder to-shoulder with local councils, state agencies and our federal counterparts, the National Emergency Management Agency (NEMA), to drive positive action in communities. Their combined skills, resources and knowledge were key to providing the wide range of assistance vital to reestablishing a safe, healthy environment for impacted Queenslanders. Recovery from these disaster events is no easy task – it’s a long road and QRA is in for the long haul.

These events did not discriminate, leaving their mark on homes and businesses, roads and essential services, community infrastructure, industry, and the hearts and minds of all Queenslanders. In some cases, communities were hit by multiple disaster events throughout the season, exacerbating impacts, including mental health and wellbeing.

Accordingly, the disaster assistance packages to aid recovery have been tailored to meet all needs of our communities. The development of these packages speaks volumes about the evolution of QRA and our drive to meet the many challenges and complex pressures experienced in places affected.

Following an independent review of Queensland’s disaster management arrangements from the Office of the Inspector-General of Emergency Management (IGEM), QRA has taken on greater responsibilities to expand our prevention, preparedness and mitigation work. To enable us to deliver on our new duties, QRA has employed 31 extra staff.

A highlight of this expansion has been QRA’s Get Ready Queensland team taking carriage of the impactful If It’s Flooded, Forget It road safety campaign. In challenging circumstances, the Get Ready Queensland team produced a powerful and confronting campaign designed to move audiences past misperceptions and build deeper situational awareness about dangerous road conditions.

It’s nation-leading content that both emphasises the fact QRA’s function is evolving, but also reminds us of our resolute vision here at the authority, to create a stronger, safer and more resilient Queensland.

The 2023–24 disaster season has reaffirmed not only that QRA’s work is perpetual and vital, but that with a changing climate we will face more frequent disaster events with increasingly severe impacts.

But we are ready, focused, determined and dedicated to deliver the very best outcomes for Queenslanders, especially in their hour of need.

Major General Jake Ellwood (Retd)
Chief Executive Officer
Queensland Reconstruction Authority

Overview

About QRA

Following catastrophic natural disasters that struck Queensland over the summer months of 2010 and 2011, QRA was established to manage the state's recovery and reconstruction under the Queensland Reconstruction Authority Act 2011 (QRA Act).

A legislative amendment that came into effect on 11 June 2015 converted QRA to a permanent fixture of the Queensland Government.

The QRA Act was amended in 2019 and 2024 to reflect QRA's roles and responsibilities across all hazards, and as the Queensland lead for resilience and recovery policy.

What we do

QRA is responsible for managing and coordinating the Government's program of recovery and reconstruction works within disaster-affected communities, with a focus on working with our state and local government partners to deliver best practice administration of public reconstruction and resilience funds.

QRA is also the state's lead agency responsible for disaster recovery and resilience policy, working collaboratively with agencies and stakeholders to reduce risk, increase resilience and improve preparedness for disasters.

Our vision

Stronger, safer, resilient Queensland communities.

Our purpose

Coordinate action to improve the resilience of Queensland communities and facilitate locally-led disaster recovery.

Operating environment

QRA's role continues to evolve and grow as the frequency, duration and complexity of natural disasters effect communities spread throughout Queensland in an unprecedented manner.

The 2023–24 severe weather was one of the most catastrophic seasons since QRA's inception in 2011, with 66 of the state's 77 local government areas activated for DRFA assistance across 13 separate disaster events. The scale of the events was matched by the complexity of the recovery needs across the state, and compounded on the already massive recovery and reconstruction program in delivery from 32 previous events that have impacted the state since 2019–20.

Following significant reforms to Queensland's disaster management arrangements, QRA has received an uplift in capability and capacity to improve resilience across the state and deliver its mission of stronger, safer and more resilient Queensland communities.

As part of the reforms, a number of disaster management functions and activities have transitioned to QRA from 1 July 2024 including state-level hazard and risk functions, including the design and delivery of a risk assessment tool that is that locally appropriate, cost effective and fit for purpose.

QRA's remit of responsibility also now includes a range of projects, campaigns and activities within the community engagement, education and community awareness sphere.

Strategic opportunities and risks

QRA has a strong risk focus to manage challenges and act on opportunities.

Our opportunities

- Developing and delivering statewide programs that reduce the impact of future disaster events and build resilience in communities.
- Becoming a national leader in risk mitigation and disaster preparedness for our communities through programs including Betterment and Get Ready Queensland.
- Influencing the national disaster mitigation, recovery and resilience policy agenda to achieve greater alignment with locally-led efforts to improve resilience and risk reduction outcomes for Queensland.
- Using evidence-based practices, data and analytics to support resource allocation, resilience and risk mitigation programs and disaster management operations.
- Improving whole-of-business processes to achieve efficiencies and process improvements.
- Supporting the State Recovery and Resilience Group (SRRG) to influence the reduction of risks and mitigate the impacts arising from future disaster events.

Our key strategic challenges

- Ensuring QRA delivers responsive services that can scale up to meet demands should Queensland experience a catastrophic disaster event, or simultaneous events.
- Guaranteeing Queensland meets requirements and timeframes under grant funding guidelines so that it does not jeopardise Commonwealth Government funding to the state.
- Maintaining a structure and capacity to deliver responsive services should there be a catastrophic disaster event across a geographically diverse area.
- Being prepared for unforeseen events so as not to impede QRA's ability to lead recovery or incur local resourcing on the ground following a disaster.
- Influencing and responding to changes in disaster management arrangements at a national level at an early stage, to ensure they do not disrupt locally-led recovery, or impact Queensland's longstanding disaster management arrangements.

Strategic objectives and achievements

Government's objectives for the community

In 2023–24 QRA continued to work toward achieving the Queensland Government's objectives for the community through:

- Keeping Queenslanders safe by getting ready, reducing risk and building resilience.
- Building Queensland by building capacity in recovery and resilience through expert leadership and partnerships.
- Supporting jobs by rebuilding, recovery and reconnecting disaster impacted communities.



Ideas in action Customers first Be courageous Empower people Unleash potential

Human rights

QRA respects, protects and promotes human rights in our decision making and actions, vision and purpose.

No complaints relating to the *Human Rights Act 2019* were received by QRA during the reporting period.

Rebuilding, recovering and reconnecting disaster affected communities

Our objectives

- Coordinate delivery of responsive recovery activities that incorporate risk reduction, resilience building and betterment as business-as-usual.
- Partnering to build the capacity and capability of local government to respond to disaster and facilitate timely recovery.
- Streamline grant funding systems and regulatory frameworks to ensure support is responsive, relevant and accountable.
- Deliver value for money and strong governance in administering state and Commonwealth funding programs.

Our achievements

- Provided recovery guidance, assistance, and support to local government areas activated under the DRFA for the 13 events that impacted the state in the 2023–24 disaster season.
- Delivered the 2023–24 State Recovery and Resilience Plan (SRRP) to provide a single coherent pathway to recovery from the impacts of the 2023–24 disaster events.
- Secured a \$247 million DRFA extraordinary assistance package to support recovery needs arising from the 2023–24 events, including recovery packages focused on environmental recovery, tourism recovery, primary producers, small business, mental health and community health and wellbeing.
- Continued to coordinate the implementation of and reporting on the 2021–22 Southern Queensland SRRP to ensure strong recovery from the 2021–22 Southern Queensland Floods.
- Coordinated delivery of a disaster recovery and resilience program valued at \$10.7 billion, comprising works from 46 events across 2019–20 to 2023–24.
- Successful acquittal of \$3.255 billion of disaster recovery expenditure incurred by the state through the 2022–23 DRFA claim process, thereby securing Commonwealth contributions of \$2.167 billion DRFA funding to Queensland.
- Continued enhancements to QRA's grants management system to facilitate administration of DRFA for staff and funding recipients.

Building capacity in recovery and resilience through expert leadership and partnerships

Our objectives

- Forge trusted, reciprocal and robust relationships with community leaders, thought leaders, and local, state, Commonwealth and international partners in relief, recovery and resilience.
- Assist local governments and communities to build knowledge and capability that drives best practice in recovery and building resilience.
- Influence and enhance the development of national relief, recovery and resilience arrangements.
- Produce evidence-based data, analytics and evaluative materials that are useful to, and used by, communities and decision makers.
- Develop QRA people's capability and support their wellbeing to meet our strategic objectives.

Our achievements

- Continued the coordination of actions under the *Queensland Strategy for Disaster Resilience 2022-27* across state government agencies.
- Continued to work with councils to assist in the ongoing implementation of council's local event-specific recovery plans and local resilience action plans.
- Supported the establishment of the SRRG that will implement decisions of the Queensland Disaster Management Committee (QDMC) to achieve recovery and resilience in Queensland, as well as provide advice to QDMC on strategic matters relating to recovery and resilience.
- Supported the transition of Queensland's five Functional Recovery Groups (FRGs) to Functional Recovery and Resilience Groups (FRRG) ensuring the planning and implementation of Queensland's whole-of-community recovery activities, incorporates resilience.
- Undertook the Sustainable Asset Valuation initiative (SAVi) Tool pilot project, as a member of the Resilient Futures Investment Roundtable, to explore the value of the environmental and social benefits of road infrastructure projects.

Getting ready, reducing risk and building resilience

Our objectives

- Design and deliver best practice strategies to help communities be ready, resilient and ultimately recover from future disasters.
- Prioritise and coordinate disaster resilience funding programs to maximise risk reduction and build resilience.
- Coordinate the development and implementation of whole-of-government policies to manage disaster risk.
- Provide advice to support the development of whole of government policies towards more resilient buildings, infrastructure and communities.
- Prepare Queenslanders for disaster through targeted marketing, communication and community outreach activities under Get Ready Queensland.

Our achievements

- Delivered Queensland's voluntary commitment under the United Nations Office for Disaster Risk Reduction Sendai Framework to deliver Get Ready Queensland 2022–23 across Queensland.
- Continued delivery of significant suite of programs within the \$2.1 billion DRFA extraordinary assistance package following the 2021–22 flooding, including the Resilient Homes Fund, flood risk management packages and \$150 million Betterment program to enable damaged public infrastructure to be 'built back better' to withstand the impacts of future disasters.
- In June 2024, 25 successful projects worth \$14.7 million announced funding under the fifth and final QRRRF 2023–24 funding round for infrastructure and non-infrastructure initiatives that will help Queensland communities mitigate and manage the risks associated with natural hazards. In addition to managing the delivery of disaster recovery works on the ground, QRA also successfully managed the acquittal of \$3.255 billion of DRFA works during 2023–24.

Our performance

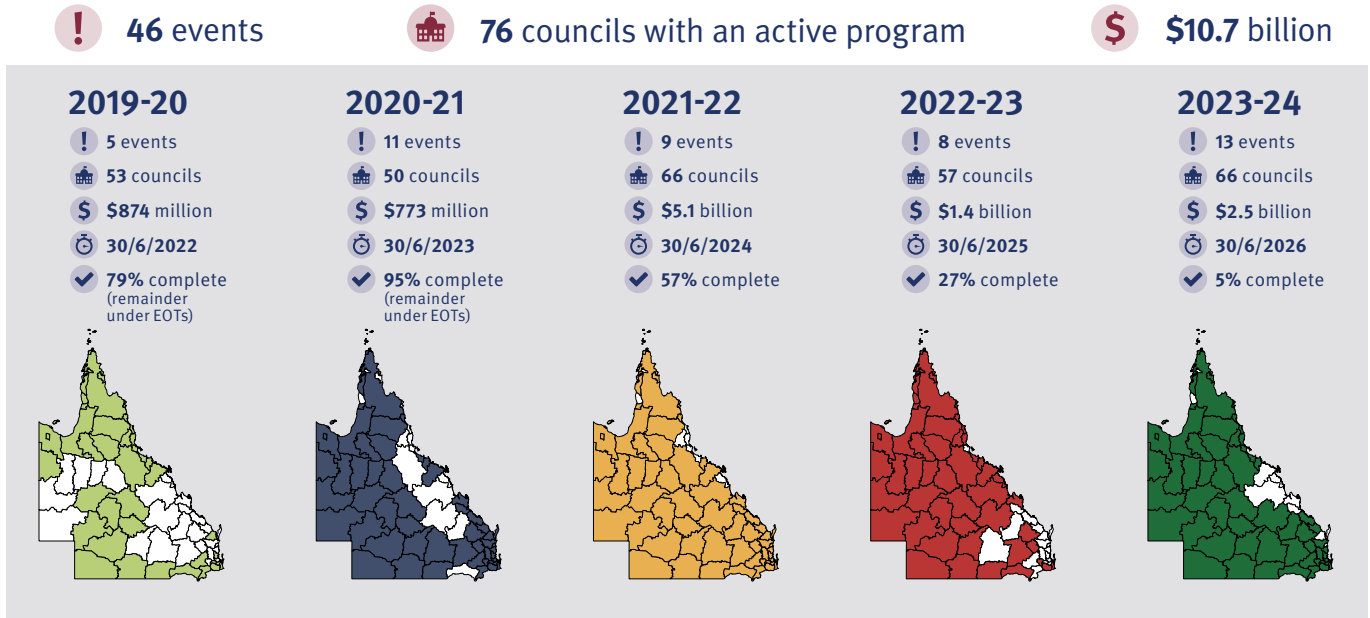
This section highlights QRA’s achievements and performance in 2023–24.

Disaster Recovery and Resilience Funding

During 2023–24, QRA managed delivery of an active program related to recovery from 46 disaster events that have impacted the state since 2019-20 and the building of disaster resilience with an estimated value of \$10.7 billion.

The following figure shows the status of QRA’s active delivery program as at 30 June 2024.

Status of QRA’s active delivery program as at 30 June 2024:



More than \$2.5 billion of the recovery and resilience program was initiated during the year from thirteen events that impacted the state, resulting in 66 of the state’s 77 LGAs being activated for assistance under DRFA in 2023–24.

These significant events compounded an already enormous program in delivery following four earlier years of intense disasters, including the massively destructive 2022 and 2023 disaster seasons and their associated multi-billion dollar reconstruction and extraordinary circumstances funding packages.

Combined with construction industry constraints, the compounding effect of these disasters created challenges for some councils and state agencies in delivering some of their largest ever recovery programs. Despite this, QRA paid out more than \$2 billion in 2023–24 to support and progress recovery and made considerable headway with the implementation of key milestone recovery programs, including the \$741 million Resilient Homes Fund, that has seen more than 641 flood-prone homes bought back to 30 June 2024.

During 2023–24, the state continued to finalise its 2020 and 2021 event reconstruction programs. Efficiencies realised from these programs have progressively been allocated to various programs to build the state’s resilience to natural disasters, with an initial \$100 million allocated in late 2023–24 for these two event years.

In addition to managing the delivery of disaster recovery works on the ground, QRA also successfully managed the acquittal of approximately \$3.255 billion of DRFA works during 2023–24. The acquittal comprised the estimated reconstruction cost for 2021–22 events of \$2.700 billion and \$555 million for actual costs incurred for other DRFA measures on eligible disaster recovery works completed in 2022–23. The claim was supported by unmodified audit opinions issued by the Queensland Auditor-General. The Commonwealth completed its own assurance activities over the claim in May 2024 and formally accepted and acquitted the state’s claim on 28 June 2024, resulting in the state securing \$2.167 billion of Commonwealth funding.

Since its establishment in 2011, QRA has now managed a disaster recovery program worth in excess of \$26 billion, acquitted approximately \$20 billion of DRFA expenditure and secured more than \$13.9 billion of Australian Government funding for Queensland. The state is current with its disaster funding claims with no outstanding claims overdue or awaiting Australian Government acquittal.

Building resilience in Queensland

As the lead agency for resilience policy in Queensland, QRA continued to engage with stakeholders and lead a comprehensive suite of activities across the state throughout 2023–24 to make resilience-building a key priority.

Enhancing QRA's role in resilience

On 30 June 2023, the Queensland Government progressed the whole-of-government action plan to implement the recommendations of the IGEM *Review of Queensland's Disaster Management Arrangements (QDMA) Report 2: 2022–2023* (the IGEM review).

Implementation of several recommendations of the review has seen QRA take on additional responsibilities in the areas of resilience, risk reduction and disaster preparedness from 1 July 2024. Our existing roles and functions in resilience and recovery will remain.

From 1 July 2024, QRA is responsible for:

- state-level hazard and risk functions (including the state risk assessment tool),
- Chairing the newly formed State Recovery and Resilience Group (SRRG),
- Certain community engagement and education projects and activities, and
- Certain community awareness campaigns (including the expansion of QRA's Get Ready Queensland brand in October 2023 to include the 'If It's Flooded Forget It' campaign).

QRA will continue to work closely with stakeholders to ensure the transition is as seamless as possible, ensuring no degradation of service.

State Recovery and Resilience Group

From 1 July 2024, QRA will chair the SRRG, a key recommendation of the IGEM Review.

In support of the SRRG, the role and remit of the state's five FRGs were expanded to be FRRGs.

The establishment of the SRRG and FRRGs most practically embeds resilience and greater interagency coordination as business as usual and is a key element to support the implementation of the *Queensland Strategy for Disaster Resilience 2022–27*.

Resilience valuation

As a member of the Resilient Futures Investment Roundtable, QRA partnered with the International Institute for Sustainable Development to undertake a pilot project to customise their SAVi Tool. The aim of the project was to consider the value of indirect and intangible benefits of road infrastructure projects to enable resilience practitioners to strengthen business cases for investing in resilient infrastructure.

The SAVi Tool is an Excel based cost-benefit analysis that enables consideration of otherwise intangible benefits by using 15 indicators, such as road disruption, market access for crops, fruit and livestock, and mental health, to explore the full benefits of the investment.

QRA has used the SAVi Tool to retrospectively analyse a sample of road infrastructure betterment projects. QRA will continue to work with stakeholders to further test and refine the SAVi Tool and explore opportunities for others to use this tool or aspects of it in their work.

Hazard and Risk

QRA undertook substantial planning in preparation for transition of state-level hazard and risk management functions as part of ongoing reforms to Queensland's disaster and emergency management system. The integration is designed to expand QRA's activities in prevention, mitigation, and preparedness, while also enhancing its existing roles in resilience building and recovery operations.

In line with these reforms, QRA is evolving its capabilities to not only respond effectively to disasters but also to offer robust support to other entities as they manage the complexities of disaster risk management.

Strategic flood risk management

Under the Queensland Flood Risk Management Framework, QRA has continued to focus on enhancing Queensland's resilience to flooding by leading various strategic flood risk management projects, which support communities in better preparing for and responding to flood events.

Queensland's flood warning capability is being improved in 23 eligible Councils under the \$75 million Emergency Response Fund (ERF) for the Flood Warning Infrastructure Network (FWIN). Funding amounts of up to \$235,000 have been approved to enhance flood warning infrastructure assets. Funded infrastructure will be built based on the needs identified by the Bureau of Meteorology through the National Flood Warning Infrastructure Network Program (NFWINP) as well as those identified by individual eligible councils. New high priority rain and river height gauges under the NFWINP will be prioritised for funding under this program, with councils responsible for the supply and installation of any assets within their LGA to ensure the timely installation and upgrade of Bureau standard flood warning gauges in Queensland. The Bureau will take ownership of these assets once installed.

The Property Level Flood Information Portals (the Portals) is an ongoing project in delivery. 33 eligible councils have confirmed their participation in the QRA-led portals solution, which has the principal aim of helping residents understand, be more informed and better prepared for future flooding events by giving them access to flood risk information specific to their property. Delivery of the Portals will enable any member of the public in an eligible council area to enter their address into a locally hosted platform and obtain key information about flooding on their property and surrounding neighbourhood. The project is funded by the Resilient Homes Fund to support resilience measures in Queensland homes impacted by various events across 39 activated Councils.

The Flood Risk Management Program (FRMP) provides \$49 million funding to undertake key activities that support evidence-based response, mitigation and resilience strategies for the management of river, creek and overland flood risk across three Work Packages (WPs):

- Community Engagement and Education Material (WP1) \$2.35 million.
- LiDAR Capture and associated datasets (WP2) \$12.4 million.
- Flood studies, risk assessments, management studies and intelligence systems (WP3) \$34.25 million. This effort forms part of an ongoing national strategy for enhanced flood risk management.

QRA has developed five flood risk metrics to support measuring improvements in flood risk management and resilience for all Queensland communities. Each metric seeks to capture aspirations of flood risk management practices prescribed under the *Queensland Flood Risk Management Framework* (QFRMF).

QRA continues its work on the Brisbane River Strategic Floodplain Management Plan which provides the framework for a consistent approach to managing flood risk across the floodplain. It is a significant regional plan that considers current and future flood risk, disaster management, mitigation infrastructure, community resilience, building guides, land use planning and landscape management. It has been informed by the May 2017 Brisbane River Catchment Flood Study.

Resilient Homes Fund

The \$741 million Resilient Homes Fund was developed in response to the southern Queensland floods of 2021–22.

The program is a jointly funded initiative delivered through DRFA. Administered by QRA, Voluntary Home Buy-Back has been identified for homes that were the most severely impacted and at the greatest risk of future flooding. The buy-back program has allowed homeowners and families to move on with their lives and out of a flood zone.

During 2023–24, there were 267 buy-back offers presented to flood-impacted homeowners across 12 local government areas. 265 flood-homeowners accepted their offer and 372 homeowners settled contracts under the program.

Once agreement for buy-back is reached, the property is purchased by the local council using program funds. The property is then demolished or removed. During 2023–24 there were 419 properties demolished or removed.

Resilience funding

During 2023–24, QRA administered \$233 million of funding programs outside of the DRFA that are designed to build Queensland's resilience and reduce risk. This funding is being delivered across a suite of programs including the Disaster Ready Fund, Emergency Response Fund, National Disaster Risk Reduction Package, Queensland Resilience and Risk Reduction Fund and Get Ready Queensland.

A further \$191 million of resilience programs funded from efficiencies realised through the 2019 DRFA reconstruction program commenced delivery in 2023–24. Across 18 individual programs, these projects are aimed at enhancing Queensland's disaster resilience, mitigate risks and create stronger and safer communities.

In addition, three substantial new resilience funding initiatives worth a further \$192 million were announced late in the 2023–24 financial year and will commence implementation in 2024–25.

On 7 February 2024, the Australian Government announced a \$91.8 million funding package to support disaster recovery and resilience activities for Northern, Far North and North-West Queensland Communities. One of the three initiatives under this package is the \$84.8 million North Queensland Resilience Program (NQRP), which is designed to help with the long-term resilience needs of some of the most disaster-prone parts of Queensland.

Finally, through the 2024–25 state budget, \$100 million from efficiencies realised through the 2019–20 and 2020–21 DRFA reconstruction programs was allocated to a suite of programs and projects to enhance Queensland's disaster resilience, mitigate risk and create stronger and safer communities.

Queensland Betterment Program

Queensland leads the nation in delivering betterment programs that demonstrate how upfront investments in stronger, more resilient assets saves money for all levels of government in future disasters.

Since the first Betterment Fund was established in 2013, more than 752 projects across 75 LGAs in Queensland have been approved.

In total, \$533.85 million has been allocated to the Queensland Betterment Fund since 2013, with \$197 million currently in delivery, the largest Betterment delivery program in our state's history.

Many completed Betterment projects have been impacted by subsequent disaster events, and from an investment of \$244 million for these re-impacted projects, QRA estimates that approximately \$988 million in reconstruction costs have been avoided. This does not include the direct benefits to the community for having more resilient infrastructure, such as access to food, supplies and emergency services and being able to travel to work and school— all essential to a community's resilience and ability to recover and adapt following a disaster event.

Get Ready Queensland

Get Ready Queensland is a year-round, all-hazards, locally led, resilience building initiative to help households and communities better prepare for disasters.

Get Ready Queensland provided \$2 million in funding across the 2023–24 financial year to support the state's 77 councils and Weipa Town Authority to improve community resilience through regional Get Ready Queensland activities, including emergency services expos, development of local government disaster dashboards, and school visits among many others.

As part of reforms to Queensland's disaster and emergency management, delivery of the If It's Flooded, Forget It (IFFI) campaign transferred from Queensland Fire and Emergency Services to the Get Ready Queensland program on 1 August 2023.

Get Ready Queensland explored Queensland Police Service Forensic Crash Unit research highlighting that approximately one-third of fatal floodwater crashes resulted from drivers entering floodwaters by accident, while noting other research showing drivers overestimate their car's ability to drive through water.

With vehicle-related road trauma the leading cause of flood related deaths, and more lives lost in Queensland than any other state, Get Ready Queensland sought to challenge the vehicle efficacy bias, launching its first IFFI campaign in November 2023. *Your car can't protect you from floodwater* was a strong message to all Queensland drivers that no matter what car they drive, or how good they are at driving, they can't rely on their cars to keep them safe in floodwater. This message is part of the long-term strategic objective to reduce the instances of vehicle related floodwater entry by equipping drivers with the information they need to make safe choices.

The campaign ran for five months to March 2024 on television, radio, social media, digital video, outdoor and online. The media schedule included boosted contingency radio advertising strategically boosted ahead of severe weather events including Tropical Cyclone Jasper, Kirrily, Lincoln, and Megan, and included tailored First Nations community radio messaging.

The campaign performed strongly, garnering over 21.8 million online impressions, and 125,000 web visits and achieving nearly three times higher than the Queensland Government benchmark for engagement.

Get Ready Queensland Week was held from 6 to 15 October 2023, introducing new and innovative elements to broaden its impact. The week kicked off with simultaneous regional and city launches at Suncorp Stadium in Brisbane and The Strand in Townsville. The introduction of the Get Ready Trolley Tour and Get Ready

Game successfully expanded outreach, enhancing partnerships with IGA, emergency services, and councils. A collaboration with Bunnings and the Department of Public Work's Household Resilience Program and the Resilient Homes Fund's resilient retrofit initiative focused on promoting weather-smart choices for home renovation and building projects at selected stores across the state. The launch reached over 3.6 million people.

The 2023–24 Get Ready Queensland campaign was launched during Get Ready Queensland week and ran for six weeks. The campaign left a positive impression on Queenslanders, with research respondents saying:

- It was easy to understand (93%)
- gave a good idea of how to prepare (89%)
- was a good reminder to get prepared (87%)
- was a good way to encourage action (88%)
- made them feel like they could prepare (86%).

When it came to influencing action, respondents said that they either had or intended to take the following actions because of their exposure to the campaign:

- 78% – prepare a kit
- 75% – buy new items for an existing kit
- 74% – sign up for weather notifications
- 75% – make a plan.

The campaign was highly commended at the 2024 Emergency Management Public Affairs Australian Award for Readiness and Resilience communications.

Get Ready Queensland's school competition ran for a fourth year in 2023, with 22 entries and 490 students participating across the state. The winning school—St Josephs' Catholic School from Wandal, Rockhampton won a visit from Johnathan Thurston along with the Rockhampton Regional Council, SES and first responders for disaster management.

Get Ready Queensland hosted the Queensland Chapter of the Resilient Australia Awards. Winners and Highly Commended projects were awarded during a ceremony at the Australian Disaster Resilience Conference in August 2023. The awards continue to be an important opportunity to honour the fantastic efforts of the individuals and organisations helping create a more resilient Queensland.

Supporting Queensland's recovery from disasters

Since 2011, QRA has led a reconstruction and recovery program of more than \$26 billion. The 2023–24 season has seen recovery assistance required across all parts of the state.

During the 2023–24 disaster season, 66 of Queensland's 77 local government areas were activated for disaster recovery funding assistance arising from 13 significant disaster events, including multiple tropical cyclones, widespread flooding events and devastating bushfires.

Tropical Cyclone Kirrily's significant impacts were felt from Mornington and Burke in the far northwest to Moreton Bay, Ipswich and the Lockyer Valley in the southeast.

Hot, dry and windy conditions from September to December 2023 led to high and extreme fire danger ratings and the ignition of multiple fast-moving bushfires across northern and southern Queensland. The fires burned through more than 11,000 hectares of land in the Tara region and 350 people were evacuated.

A suite of exceptional circumstances funding packages valued at \$247 million has been developed, with further packages in development to support long term recovery effort from these

events. This suite includes in \$29.175 million Community Health and Wellbeing packages, \$11.76 million Mental Health packages, \$29.25 in Tourism Recovery. Grants of up to \$75,000 for primary producers and up to \$50,000 for affected small businesses and not-for-profits have also been made available through the DRFA to assist affected communities get back on their feet.

Reconstruction monitoring

QRA introduced Damage Assessment and Reconstruction Monitoring (DARM) in 2011 following a summer of disasters in 2010–11. This activity has recently been renamed to 'Reconstruction Monitoring' (RM) to avoid any confusion between the rapid damage assessments conducted by the Queensland Fire Department, conducted in the initial days after a severe disaster event.

RM is undertaken by QRA and partner agencies located in impacted communities to monitor and record the progress of reconstruction and recovery. These periodic assessments are usually conducted every three months for up to a year after an event and focus on the damage and recovery of homes and properties.

QRA completed RM assessments in July 2023 and April to May of 2024. The operation in July 2023 was the 15-month RM exercise following the severe flooding events of 2021–22. The operation in April to May of 2024 was the initial 3-month RM following the significant Bushfires, Cyclones, flooding and severe storm events of the 2023–24 disaster season. Both of these operations monitored the progress of reconstruction and recovery, and helped identify communities that required additional support.

The 15-month RM operation following the severe flooding of 2021–22 found that of the 8,704 properties that were initially damaged, 7,769 (89%) were no longer damaged. This demonstrated excellent progress by impacted communities with their reconstruction and repair of homes and businesses and due to this progress, there was no requirement to conduct further RM operations for the 2021–22 severe flooding event.

The 3-month RM operation following the severe bushfires, cyclones, flooding and storms of 2023/24 found that of the 3,203 damaged residential and commercial buildings, 864 (27%) were no longer damaged. There is still plenty of repair and reconstruction work to be done following the severe disasters of 2023–24. QRA is currently conducting a 9-month RM operation which commenced in August and will conclude in September 2024 to continue monitoring reconstruction progress.

State Recovery and Resilience Plan 2023–24

QRA has led the development of an SRRP to support recovery from the disaster events of 2023–24. The aim of the SRRP is to ensure that impacted communities are not only supported during recovery but empowered to be more disaster resilient to future events. The SRRP will be nested under the Queensland Strategy for Disaster Resilience 2022–27 and the Queensland Recovery Plan. QRA is working with councils and FRRGs to identify common themes from the Local Recovery Plans, and map action plans to the locally identified needs.

The 2023–24 SRRP covers the entire disaster season of 2023–24 unlike former plans which were event specific. This shift is to improve the integration of the state plan across events and levels of government. A region's recovery is better supported through a single plan as it documents the cumulative effects of disasters over the season and enables a more comprehensive plan which addresses the total community, economic and environmental requirements. Delivery agents such as individual government departments, working under the leadership of their Functional Recovery and Resilience Group, can now address impacts in a more streamlined, efficient and effective manner.

Governance – management and structure

QRA is headed by Major General Jake Ellwood (Retd), CEO and governed by the Queensland Reconstruction Board.

Machinery of Government changes resulted in QRA’s responsible Minister moving from the Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning to the Minister for Fire and Disaster Recovery and Minister for Corrective Services effective from 18 December 2023.

The Minister currently responsible for QRA is the Honourable Nikki Boyd MP.

Through 2023–24, QRA was organised into five specialist divisions headed by a General Manager responsible for delivery of QRA functions as follows:

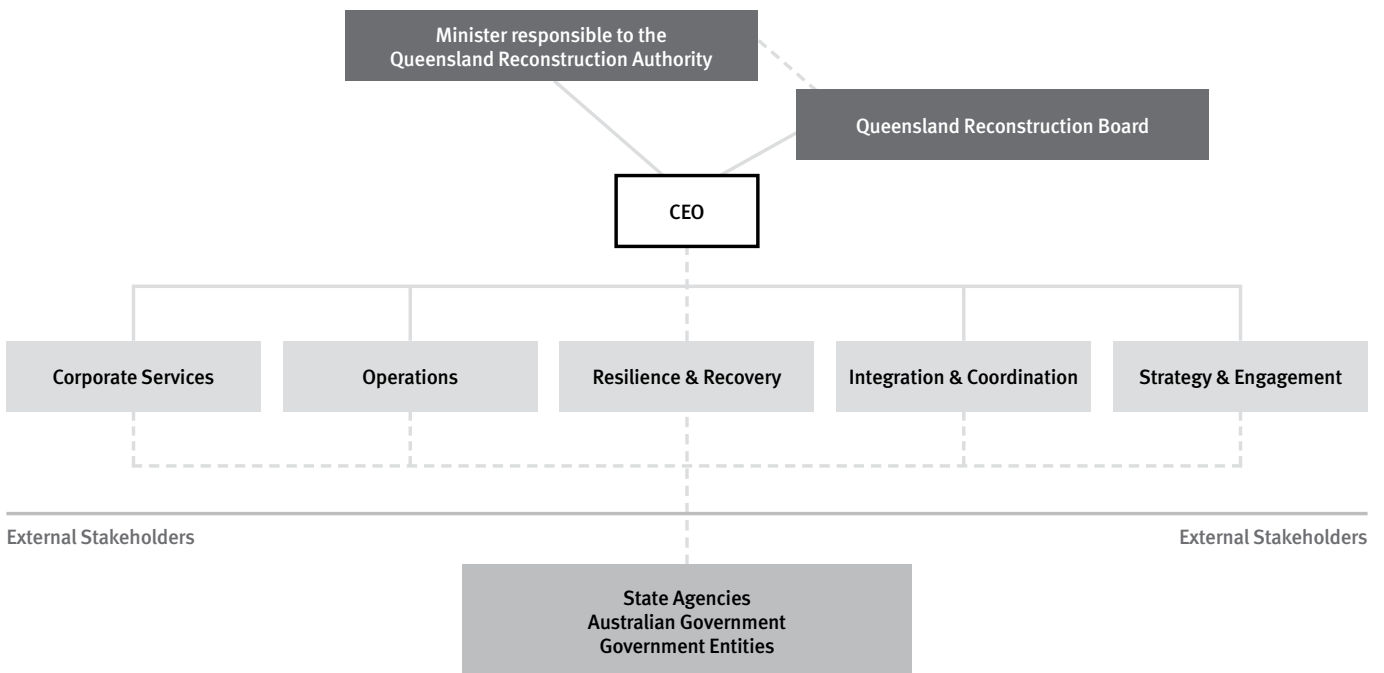
Corporate Services – Mr Andrew Nehill, Chief Financial Officer (CFO), is responsible for providing finance, procurement, assurance, people, information and communications technology, information management and security, enterprise change and governance functions, and support across QRA.

Operations – Mr Andrew Abbott, General Manager, provides leadership, coordination, direction and advice for the delivery and management of disaster resilience and recovery activities, programs, payments and funding, while supporting disaster recovery operations prior to and post disaster events.

Resilience and Recovery – Ms Vina Varsani, General Manager, provides leadership, coordination, direction and advice for the development and management of disaster resilience and recovery planning, policy and funding program design, while supporting disaster recovery operations prior and post disaster events.

Integration and Coordination – Mr Jimmy Scott, General Manager, applies a forward-thinking approach, harnessing insights about the anticipated challenges and trends to guide present-day policy, strategy, and decision-making processes at the QRA, as well as mitigate the impacts arising from future disaster events through proactive collaborative engagement with our key stakeholders and partners.

Strategy and Engagement – Ms Janet England, General Manager, is responsible for QRA’s engagement with all levels of government, community and industry, along with managing media, communications, design, ministerial and executive relations, executive services, and office of the CEO. Her portfolio includes oversight of the Get Ready Queensland Program and If It’s Flooded, Forget It campaign.



The Queensland Reconstruction Board

The Queensland Reconstruction Board is established under the QRA Act to set the strategic priorities of QRA and ensure the authority performs its functions and exercises its powers in an appropriate, effective and efficient way.

The Board is appointed by the Governor in Council and comprises members nominated by the responsible Minister with expertise and experience in disaster response, resilience, engineering and planning and nominations by the Local Government Association of Queensland (LGAQ) and the Commonwealth Government.

Michael Walsh resigned as chairperson of the Board, effective from 21 July 2023. Board member Deputy Commissioner Shane Chelepy was appointed as acting chairperson until 30 June 2024, after which he has been reinstated as a member in the ex-officio position on the Board held by the Queensland State Disaster Coordinator.

Subsequent to year end, Ms Katarina Carroll was appointed as Chairperson from 8 July 2024, and the terms of board members Louise Abell and Kirsty Kelly ended on 31 August 2024.

During 2023–24, the Queensland Reconstruction Board membership comprised of:

- Michael Walsh – Chairperson (until 21 July 2023)
- Shane Chelepy – Acting Chairperson (until 30 June 2024)
- Louise Abell – Board Member
- Clare Chapple – Board Member (from 10 August 2023)
- Dr Robert Glasser – Board Member
- Greg Hallam – Board Member
- Kirsty Kelly – Board Member
- Brendan Moon – Board Member (from 10 August 2023).

There were eight Board meetings during the 2023–24 financial year. Profiles of the members of the Queensland Reconstruction Board as at 30 June 2024 are as follows:

State Disaster Coordinator, Shane Chelepy

Deputy Commissioner Shane Chelepy of the Queensland Police Service (QPS) has over 36 years' experience in policing. He has significant experience in both the disaster management and command environments and has demonstrated his ability to lead across multiple agencies to deliver community safety outcomes, during both major events and disaster management incidents. Shane has performed senior official roles in both the disaster management and counter terrorism environments as well as leading comprehensive disaster management reviews. The Deputy led the QPS operational response to COVID19 as the QPS Operational Commander as well as undertaking the role as the Queensland Vaccine Operations Commander responsible for the operational delivery of the state-wide vaccine rollout with Queensland Health. In 2023, Shane was promoted to the newly formed portfolio of Deputy Commissioner Disaster and Emergency Management that was result of the Queensland Government disaster management reforms. These reforms have also the expansion of the QPS to include the State Emergency Service and the establishment of Marine Rescue Queensland, both of which now fall under this new portfolio.

Shane holds the ex-officio position on the Board held by the Queensland State Disaster Coordinator and served as acting chairperson from August 2023 to June 2024.

Louise Abell

Louise Abell served for over 23 years in the Australian Regular Army in technical and program management roles before leaving to work in the infrastructure sector. She served on Peacekeeping Operations in East Timor in 2002 and then went on work with the British Military teaching project management at their university after managing major projects with the Australian Army. Louise has extensive leadership, governance, strategic planning and project/program management experience, has led Business Operations functions for organisations of 500+ people as well as delivered multiple high-value infrastructure/ technical projects at state, national and international levels.

Louise is a Fellow of The Institution of Engineers Australia, a graduate of the Institute of Company Directors and has a Masters of Business Administration, Masters of Science and an Engineering degree.

Louise was a Board member from 1 January 2020 to 31 August 2024.

Clare Chapple

Clare is First Assistant Secretary for Regional Development and Local Government with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, having held the position since early 2023. In her 20-year career in the Australian Public Service, Clare has worked in diverse policy, regulatory and delivery roles including airport environmental regulation, COVID-19 aviation support program, urban policy and City Deals, copyright policy and radiocommunications policy. Clare currently leads delivery of the Australian Government's regionally-focused community infrastructure grant programs, as well as local government and regional development policy.

Clare was appointed to the Board from 10 August 2023 as a nominee of the Commonwealth Government.

Dr Robert Glasser

Dr Robert Glasser is the Head of the Climate and Security Policy Centre at the Australian Strategic Policy Institute. He was previously the United Nations (UN) Secretary General's Special Representative for Disaster Risk Reduction, the Head of the UN Office for Disaster Risk Reduction, a member of the Secretary General's Senior Management Group and the Deputy Secretary General's Climate Principals Group. Robert has over 30 years of experience as a practitioner, advocate, and policymaker in the

areas of climate change, sustainable development and disaster response. Before joining the UN he was the Secretary General of CARE International, one of the world's largest non-governmental humanitarian organisations, with over 10,000 staff active in some 80 countries. Prior positions additionally include Chief Executive of CARE Australia and Assistant Director General at the Australian aid program (AusAID). Robert is also on the board of WaterAid Australia, which is actively supporting communities in less developed countries in our region.

Robert has been a Board member since 1 January 2020.

Greg Hallam

Greg Hallam is a Company Director, writer and the retired CEO of the LGAQ, a position he held for 29 years, during which he led the organisation through significant changes spanning almost three decades. Greg has a long history of service in the local government sector and across several boards, including his current positions on the merged LGIA, Energy Super and Suncorp Super Board and most recently on the Queensland Reconstruction Authority Board. In 2018 Greg was awarded the Member (AM) of the General Division of the Order of Australia for his contribution to Local Government, Sport and Disaster Management. Greg has also been awarded the Public Service Medal and the Centenary Medal both in 2001. Greg is an avid volunteer and has been an elite level accredited athletic coach for 23 years.

Greg was appointed to the Board as nominee of the LGAQ on 1 January 2023.

Kirsty Kelly

Kirsty Kelly is an experienced leader in the built environment. She is the CEO of the Australian Institute of Traffic Planning and Management and previously served as the CEO of the Planning Institute of Australia. Prior to her industry leadership roles she worked as an urban and regional planner in local, state and territory government, the private sector and academia. Kirsty is also an experienced Director, with previous directorships including the Australasian Society of Association Executives and the Planning Institute of Australia. During her career, Kirsty has collaborated nationally with leaders, governments, industry and professionals on issues including climate change, resilience, healthy planning and urban design. Kirsty is a graduate of the Australian Institute of Company Directors, has a Graduate Diploma of Urban and Regional Planning and a Masters in Business Administration.

Kirsty was a Board member from 1 January 2020 to 31 August 2024.

Brendan Moon

Brendan Moon AM is a highly experienced leader in the Emergency Management sector and has extensive expertise across disaster response, recovery, preparedness and risk reduction. Brendan was appointed as the first Coordinator-General of NEMA in October 2022 to establish an all-hazards, end-to-end agency to lead and coordinate Australian Government support for emergency management across Australia.

Prior to this national role, he spent 10 years with the QRA, starting as the General Manager, Operations in 2011 until his appointment as Chief Executive Officer (CEO) in 2016. While with QRA, Brendan led recovery operations and state-wide reconstruction and recovery efforts for all significant natural disasters in Queensland since late 2015 until 2022.

Brendan is a regular contributor to national and international dialogues on disaster risk and resilience; addressing forums including the United Nations Office of Disaster Risk Reduction's Asian Ministerial Conference, Pacific Regional Disaster Managers and the Asia-Pacific Ministerial Conference on Disaster Risk Reduction.

Brendan was appointed to the Board from 10 August 2023 as a nominee of the Commonwealth Government.

Chief Executive Officer

Jake Ellwood

Major General Jake Ellwood (Retd) has led QRA as its Chief Executive Officer since March 2023.

In this role, Jake is responsible for ensuring QRA delivers as lead state agency for disaster recovery and resilience. QRA has helped impacted communities recover from more than 100 disaster events since its establishment in 2011.

Prior to joining QRA, Major General Ellwood's distinguished Australian Defence Force career included serving as: State Recovery Coordinator, 2021–22 Southern Queensland Floods; Commander of 1st Division (Brisbane); Deputy Chief of Army; and Australian Defence Force National Coordinator Black Summer Bushfires 2019–20.

Major General Ellwood has served in Kosovo, Iraq, Afghanistan, and East Timor.

Governance – risk management

QRA's risk management framework incorporates governance arrangements and risk reporting and analysis, to ensure QRA meets its strategic objectives and fulfils its legislative mandate within the QRA Act. Importantly, and with regards to the changing environment in which it operates, QRA has systems in place to ensure regular monitoring and reporting of current and emerging risks and issues occurs across its functions.

Risk management and accountability

Risk management is part of QRA's day-to-day operations and is undertaken at divisional levels as well as at the senior management and Board level. The implementation of an effective risk management framework is an executive responsibility of the QRA CEO with endorsement of the Board and support of general managers and directors.

QRA's Risk Management Policy and Procedures set the organisation's underlying risk governance framework with an overall aim to ensure that organisational capabilities and resources are employed in an efficient and effective manner. This ensures the management of both opportunities and threats towards the achievement of QRA's strategic objectives. QRA has undertaken risk assessments during 2023–24 that include identification of the consequences and likelihood of the risk occurring, effectiveness of controls in place and actions and treatments required to achieve a tolerable level of risk in relation to achieving the organisation's strategic objectives. The key strategic and operational risks are reviewed regularly by the QRA management team, and status updates are provided to the Board at each meeting.

Internal assurance

QRA's internal assurance function assesses operational and financial risks in relation to the provision and acquittal of disaster recovery funding and other funding programs.

QRA applies a risk-based approach to its assurance activities to ensure they are an effective tool to assist QRA's management of its responsibilities under relevant funding guidelines. A core element of DRFA is for the state to establish the amount it claims for estimated reconstruction costs through a 'management system' that addresses 16 control objectives set by the Commonwealth.

In 2023–24, the Queensland Audit Office (QAO) provided an unmodified assurance opinion in accordance with ASAE 3150 stating that QRA's DRFA Management System for estimated reconstruction costs to reconstruct eligible essential public assets was suitably designed, implemented and followed to achieve the DRFA control objectives.

External scrutiny

The state's annual claim to the Commonwealth Government for reimbursement of DRFA expenditure is prepared by QRA and is subject to both external audit by the QAO and an assurance review by NEMA prior to acquittal and payment of the claim. The 2022–23 claim was submitted in accordance with requisite timeframes in March 2024 and supported by unmodified audit opinions issued by the Queensland Auditor-General in relation to both the estimated reconstruction costs (ASAE 3150) and actual costs (ASA 800) included in the claim. The claim was subsequently reviewed by NEMA before the Australian Government acquitted the claim with minor adjustment and paid the eligible payment to the state on 28 June 2024.

Information systems and record keeping

QRA's information management approach ensures compliance with the *Public Records Act 2002*, through the implementation of the Records Governance Policy, ongoing review of procedures and guidelines, and the use and maintenance of QRA's electronic document and records management system (eDRMS). Record keeping and the use of QRA's eDRMS is included in QRA business processes. As such, it is integrated with grants funding administration systems, Monitoring and Reporting System (MARS) and Microsoft Office suite. All staff are trained in the use of QRA's eDRMS and made aware of their record keeping obligations on commencement, with access to continual awareness and training programs throughout their employment.

QRA's information management is a controlled and stable environment and the staff employed in this area have high-level skills and knowledge in managing all formats of record keeping, security of the system, security classification, retention and disposal and system maintenance.

2023–24 key achievements and activities for ongoing compliance include:

- continued record keeping training and awareness provided throughout QRA for all staff
- continued use of digitisation and disposal policy and the State Archivists approved General Retention and Disposal Scheme to digitise and dispose of low risk and/or low value physical records
- strategic realignment of the Information Management team structure to a dedicated Information Management and Security directorate.

Information Security

During the mandatory annual information security reporting process, QRA attested to the appropriateness of its information security risk management to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and QRA's information security risk position.

Governance – human resources

Workforce Profile

The number of employees (including full-time and part-time) measured on a full-time equivalent (FTE) basis was 145 as at 30 June 2024. No redundancy, early retirement or retrenchment packages were paid during the period.

Following an independent review of Queensland Fire and Emergency Services titled *'Good Jobs and Better Fire and Emergency Services to support Queensland's Great Lifestyle'* (the QFES Review), and the IGEM Review, QRA received an uplift of 31 FTE and associated funding to support QRA's expanded responsibilities.

QRA recognises that our people play a key role in Queensland's Disaster Management arrangements, with peak weather season causing direct impacts to workload, fatigue, and wellbeing. There is a leadership focus on supporting individual working patterns and arrangements, and a strategy to safeguard the health and wellbeing of our people.

The QRA People team published a 12-month Health and Wellbeing plan, outlining planned interventions, initiatives and activities mapped to the five wellbeing pillars – physical, psychological, social/community, financial and occupational. In 2024, the QRA People team implemented the *Managing the risk of psychosocial hazards at work Code of Practice 2022* to ensure a safe and healthy workplace.

QRA leadership is also committed to supporting a wide range of agile and flexible working arrangements in alignment with the Public Service Commission's Flex-connect framework.

Workforce Planning and Performance

QRA is guided by the Public Service Commission's strategic human capital outlook and various initiatives to inform strategic workforce management, leadership, and capability development activities. QRA is committed to the continued review and assessment of the organisation's workforce profile in alignment with the sector to ensure QRA is an inclusive workforce composed of the right people, skills, and capabilities to deliver on the strategic objectives. Performance development agreements (PDA) for employees are produced annually and reviewed six-monthly. Through the PDA process, employees develop a clear understanding of their role and broader contribution to the direction of QRA's strategic objectives.

Conduct and Ethics

QRA adheres to the Code of Conduct for the Queensland Public Service (the Code) which is aligned to the principles and values outlined in the Public Sector Ethics Act 1994. The Code describes how government employees should conduct themselves while delivering services to the Queensland community. This includes when performing official work duties, representing the government at events or on business trips, and attending work-related social events.

The *Public Sector Ethics Act 1994* outlines the ethics principles fundamental to good public administration.

Information on these legislative obligations is provided to all new employees during their induction training modules with intranet resources available for ongoing reference. All QRA staff are required to complete annual mandatory refresher training modules.

Equity and Diversity

The QRA People team has conducted an audit on our workforce diversity and has developed the Equity and Diversity Action Plan 2023–2026. QRA is committed to developing a diverse workforce that represents the diverse views, experiences, and backgrounds of the people of Queensland. QRA will foster and promote the principles of equity, diversity, and inclusion to build and celebrate a representative and engaged workforce.

Learning and Development

QRA is committed to investing in developing the skills and capabilities of our workforce and recognises that our people are our greatest asset.

The QRA People team published a 12-month Learning and Development plan to ensure that QRA has the right skills, competencies, and capabilities to deliver organisational outcomes into the future.

The 2023–24 plan focused on developing business critical skills, leadership and management capabilities, cultural capability and inclusivity through formal training and development opportunities, on the job experience, self-directed learning and internal projects and opportunities.

Culture and Values

QRA's culture and values continue to underpin how we deliver on our strategic objectives, and guide how we continue to learn, grow and innovate as a leading organisation in disaster recovery and resilience. QRA's culture and value statements are:

Purpose

- Everything we do is focused on helping communities recover from disasters and making Queensland the most disaster resilient state in Australia.
- We act responsibly, ethically and with authenticity.

Results

- We achieve results not only through action, but also through coordination and collaboration.
- We 'step up' when we need to strive for excellence.
- We are accountable for our actions and deliver on our promises.

Learning

- We always seek to deliver smarter and more efficiently.
- We challenge the 'norms' of how we do things, embrace new ideas and encourage innovation.
- We recognise that developing our staff's skills benefits all of us.
- We continuously seek and provide constructive feedback.

Caring

- We foster a healthy, sustainable workplace.
- We collaborate with and respect our colleagues.
- We are always approachable.
- We are one team.

Enjoyment

- We have fun at work and celebrate our achievements and personal milestones.
- We recognise each other's successes.

Working for Queensland

An annual employee satisfaction survey is undertaken across the Queensland Public Service, the Working for Queensland survey. The results are used to drive positive workplace change and measure the progression towards public service and organisation goals and the integration of values and culture. In the most recent survey completed in 2023, staff indicated that they feel QRA has a positive impact on the lives of the people of Queensland, and that their work has a direct positive impact too.

QRA takes a proactive approach to analysing and responding to its Working for Queensland survey results and undertakes action planning to continue to create a positive and engaging work culture built around QRA's strong purpose.

Financial Performance

The financial statements included in this annual report provide specific information about QRA's financial performance and position for 2023–24.

Operating Result

The following table summarises the financial results of QRA for the last two financial years:

Summary of Financial Results for QRA

Comprehensive Income	2024 \$,000	2023 \$,000
Income	2,101,698	1,289,541
Expenses	2,082,457	1,340,505
Profit (loss) for the year	19,241	(50,964)

QRA recorded comprehensive income of \$19.241 million for the 2023–24 financial year. This result was driven by the revenue QRA received from the state to fund grant payments and operating expenditure during the year being slightly higher than the final actual disaster recovery grant and operating expenditure paid out. This represents a timing difference, with the excess revenue received to be paid out in the following 2024–25 financial year.

QRA's income of \$2,101.698 million consists of \$1,986.189 million grants received from the state to fund DRFA disaster recovery grant payments, other state and Commonwealth grant funding of \$57.430 million for various recovery and resilience grant programs, operational funding of \$56.179 million received as grant funding from Queensland Treasury, other income of \$1.500 million for a grant received from the Commonwealth Government under the Disaster Risk Reduction Package (DRRP) and \$0.400 million sponsorship income received for the 2023–24 Get Ready Queensland program.

QRA's expenses of \$2,082.457 million consist primarily of grants expenses. Grant expenses totalling \$2,028.702 million were paid in 2023–24 for disaster recovery grants and other grants to councils, state agencies and non-government organisations in relation to DRFA and recovery and resilience grant programs.

QRA's expenditure for operations was \$53.755 million and principally comprised costs for employee expenses of \$23.117 million, supplies and services of \$29.541 million, depreciation and amortisation of \$0.552 million and other expenses of \$0.545 million.

Financial position

The following table summarises the net assets of QRA for the last two financial years:

Summary of Financial Position for QRA

Financial Position	2024 \$,000	2023 \$,000
Assets	56,335	37,035
Liabilities	3,010	2,951
Net assets	53,325	34,084

The net asset position reported in the financial statements for QRA at 30 June 2024 is \$53.325 million.

At 30 June 2024, QRA held assets of \$56.335 million, comprising cash holdings of \$24.253 million, receivables of \$31.485 million and other current and non-current assets of \$0.597 million.

QRA's assets were offset by \$3.010 million of current liabilities, comprising payables and accrued employee benefits.

The increase in QRA's net assets is due to excess cash holdings received from the state during the 2023–24 financial year which will be utilised to fund grant and operating payments in the 2024–25 financial year.

Queensland Reconstruction Authority

ABN 13 640 918 183

Financial Statements

For the Year Ended 30 June 2024

QUEENSLAND RECONSTRUCTION AUTHORITY

Financial Statements

For the year ended 30 June 2024

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QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Comprehensive Income

For the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
Grant revenue	2	2,099,798	1,289,141
Other income	3	1,900	400
Total income		2,101,698	1,289,541
Expenses			
Grant expenses	4	2,028,702	1,293,992
Employee expenses	5	23,117	17,277
Supplies and services	7	29,541	27,068
Depreciation and amortisation	8	552	1,515
Other expenses	9	545	543
Write-off of lease fittings		-	110
Total expenses		2,082,457	1,340,505
Operating result for the year		19,241	(50,964)
Total comprehensive income/(loss) for the year		19,241	(50,964)

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Financial Position

As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	10	24,253	21,087
Receivables	11	31,485	14,860
Other current assets	12	589	528
Total current assets		56,327	36,475
Non-current assets			
Property, plant and equipment	13	8	11
Intangibles	14	-	549
Total non-current assets		8	560
Total assets		56,335	37,035
Current liabilities			
Payables	15	2,306	2,436
Accrued employee benefits	16	704	515
Total current liabilities		3,010	2,951
Total liabilities		3,010	2,951
Net assets		53,325	34,084
Equity			
Accumulated surplus		51,586	32,345
Contributed equity	17	1,739	1,739
Total equity		53,325	34,084

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Changes in Equity

For the year ended 30 June 2024

	Contributed equity	Accumulated surplus	Total
	\$'000	\$'000	\$'000
Balance at 1 July 2022	1,739	83,309	85,048
Total comprehensive loss for the year	-	(50,964)	(50,964)
Balance at 30 June 2023	1,739	32,345	34,084
Total comprehensive income for the year	-	19,241	19,241
Balance at 30 June 2024	1,739	51,586	53,325

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Statement of Cash Flows

For the year ended 30 June 2024

	2024	2023
Note	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Grants	2,099,798	1,289,141
GST refunded from ATO	190,947	129,724
GST collected from customers	45	102
Other	401	420
	2,291,191	1,419,387
<i>Outflows:</i>		
Employee costs	(23,189)	(17,247)
Supplies and services	(29,731)	(26,148)
Grants	(2,028,702)	(1,293,992)
GST paid to suppliers	(205,858)	(132,258)
Other	(545)	(543)
	(2,288,025)	(1,470,188)
Net cash provided/(used) in operating activities	18	(50,801)
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant and equipment	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities		
<i>Inflows:</i>		
Equity contribution	-	-
Net cash provided by financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	3,166	(50,801)
Cash and cash equivalents at beginning of reporting period	21,087	71,888
Cash and cash equivalents at end of reporting period	10	21,087

The accompanying notes form part of these financial statements.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

Note 1:	Basis of Financial Statement preparation
Note 2:	Grant revenue
Note 3:	Other income
Note 4:	Grant expenses
Note 5:	Employee expenses
Note 6:	Key management personnel and remuneration
Note 7:	Supplies and services
Note 8:	Depreciation and amortisation
Note 9:	Other expenses
Note 10:	Cash and cash equivalents
Note 11:	Receivables
Note 12:	Other current assets
Note 13:	Property, plant and equipment
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QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

1. Basis of Financial Statement preparation

(a) General information

The Queensland Reconstruction Authority (QRA) was established under the *Queensland Reconstruction Authority Act 2011* on 21 February 2011 and was made a permanent statutory body under the *Local Government and Other Legislation Amendment Act 2015* on 11 June 2015.

QRA is a Statutory Body under the *Financial Accountability Act 2009*.

QRA's principal place of business is situated at Level 11, 400 George Street, BRISBANE QLD 4000.

(b) Principal activities

QRA is charged with managing and coordinating the Queensland Government's program of recovery and reconstruction works within disaster-affected communities, with a focus on working with state and local government partners to deliver best practice administration of public reconstruction and resilience funds.

QRA is also the State's lead agency responsible for disaster recovery and resilience policy, working collaboratively with stakeholders to improve risk reduction and disaster preparedness.

(c) Compliance with prescribed requirements and basis of accounting

The financial statements have been prepared in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2023.

QRA is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

The historical cost convention is used unless otherwise stated.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in 1(f).

(d) Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2022-23 financial statements. Where necessary, comparative amounts have been adjusted for valid comparison to current year.

Current/Non-Current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or QRA does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

(e) Authorisation of Financial Statements for issue

The financial statements are authorised for issue by the Chairperson and Chief Executive Officer at the date of signing the Management Certificate.

(f) First year application of new accounting standards or change in accounting policy

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to QRA for the first time in 2023-24 have been identified as having any material impact on the financial statements.

Accounting standards early adopted

QRA is not permitted to early adopt new or amended accounting standards ahead of their specified commencement date unless approval is obtained from Queensland Treasury. Consequently, QRA has not applied any Australian Accounting Standards and interpretations that have been issued but are not yet effective. All Australian Accounting Standards and interpretations with future effective dates are either not applicable to QRA or expected to have no material impact to QRA.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
2. Grant revenue		
<i>Queensland Government Grants:</i>		
Disaster recovery funding	1,986,189	1,210,325
Operational funding	56,179	47,307
Other funding	57,430	31,509
Total	2,099,798	1,289,141

Queensland Government Grants

Grants received by QRA from the State Government are non-reciprocal in nature. QRA treats these grants as revenue upon receipt as it obtains control at this point. Disaster recovery funding comprises of the Disaster Recovery Funding Arrangements (DRFA), and its predecessor Natural Disaster Relief and Recovery Arrangements (NDRRA).

Other funding includes State and Commonwealth funding for programs such as Get Ready Queensland (GRQ), Recovery and Resilience Grants Program (RRG), National Flood Mitigation Infrastructure Program (NFMI), North Queensland Natural Disasters Mitigation Program (NQNDMP), Queensland Disaster Recovery Funding (QDRF), Emergency Response Fund (ERF), Disaster Ready Fund (DRF) and the Queensland Resilience and Risk Reduction Fund (QRRRF).

From 1 January 2024, QRA receives its grant funding from the Queensland Fire and Emergency Services (QFES), which is in principal appropriations, made by Queensland Treasury through QFES. From 1 July 2023 to 31 December 2023, QRA received its grant funding by similar arrangements through the Department of State Development and Infrastructure (DSDI). Machinery of Government (MoG) changes resulted in the transfer of responsibility for QRA moving from DSDI to QFES on 18 December 2023. QFES became the Queensland Fire Department (QFD) from 1 July 2024. The amount of grant revenue QRA receives is based on budgeted financial year expenditure (both for grant and operational expenditure) through the state budget process. Underspends in grant revenue are rolled into accumulated surplus, as no liability exists to return unspent grant revenue. Historically QRA has drawn down on accumulated surplus instead of grant revenue when it is required. At 30 June 2024, QRA's accumulated surplus was \$51.586 million.

3. Other income		
Other operating income	1,500	-
Sponsorships	400	400
Total	1,900	400

Other Income

Other operating income relates to a grant received from the Commonwealth Government under the Disaster Risk Reduction Package (DRRP) for QRA to deliver the *Accessible and Inclusive Community Education Resources for Natural Hazards* project.

Sponsorships relate to support received for the GRQ 2023-24 and 2022-23 programs under a sponsorship agreement with the Suncorp Group.

4. Grant expenses		
Disaster recovery grants	1,974,626	1,259,235
Other grants	54,076	34,757
Total	2,028,702	1,293,992

Grants expenses

Grants made by QRA are done in accordance with an agreement between QRA and the recipient and are non-reciprocal in nature. Grants are treated as an expense when payable as the recipient obtains the right to receive at that point. The agreement allows for an advance of grant monies prior to the approval of projects. All grants are required to be spent in accordance with the agreement and relevant grant program requirements. Disaster recovery grants disclosed in this note comprise of DRFA, and its predecessor NDRRA arrangements.

Other grants comprise of State and Commonwealth grant funding programs for recovery and resilience initiatives linked to natural disasters, including GRQ, RRG, NFMI, NQNDMP, QDRF, ERF, DRF, QRRRF and other state funded recovery and resilience projects.

Grant expenses include grant advances and grants for expenditure incurred on approved projects.

For the purposes of these financial statements grants made to State Departments and Agencies before the Machinery of Government change effective 18 December 2023 are reported under their new names.

Disaster Recovery Grants - State Departments and Agencies (SDAs) and Non-Government Organisations (NGOs)		
Department of Transport & Main Roads	304,814	132,059
Department of Housing, Local Government, Planning and Public Works	66,031	30,964
Department of Tourism and Sport	52,717	27,257
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	44,719	53,731
Queensland Rural & Industry Development Authority	36,748	88,192
Department of Environment, Science and Innovation	15,269	10,879
Department of Education	15,000	-
Queensland Fire and Emergency Services	14,410	11,452
Department of Employment, Small Business and Training	4,874	1,409
Department of Resources	4,192	211
Department of Agriculture and Fisheries	1,063	1,502
Queensland Police Service	375	1,055
Queensland Health	163	4,975
Other	24	210
Total	560,399	363,896

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

	2024	2023		2024	2023
	\$'000	\$'000		\$'000	\$'000
4. Grant expenses (cont'd)					
<i>Disaster Recovery Grants - Local Governments</i>					
Aurukun Shire Council	2,282	1,878	Lockyer Valley Regional Council	26,299	22,615
Balonne Shire Council	46,043	29,176	Logan City Council	21,242	18,360
Banana Shire Council	36,358	18,356	Longreach Regional Council	10,245	12,263
Barcaldine Regional Council	15,592	5,977	Mackay Regional Council	1,321	63
Barcoo Shire Council	1,576	4,127	Mapoon Aboriginal Shire Council	-	903
Blackall-Tambo Regional Council	4,565	9,789	Maranoa Regional Council	20,071	30,400
Boulia Shire Council	5,293	4,581	Mareeba Shire Council	18,054	11,095
Brisbane City Council	207,288	101,111	McKinlay Shire Council	24,096	9,387
Bulloo Shire Council	5,470	5,194	Moreton Bay City Council	35,832	24,825
Bundaberg Regional Council	1,530	1,097	Mornington Shire Council	1,315	3,043
Burdekin Shire Council	1,634	338	Mount Isa City Council	10,609	8,300
Burke Shire Council	51,679	12,234	Murweh Shire Council	5,655	4,292
Cairns Regional Council	23,348	122	Napranum Aboriginal Shire Council	3,369	1,582
Carpentaria Shire Council	43,337	36,387	Noosa Shire Council	26,067	25,775
Cassowary Coast Regional Council	2,518	3,654	North Burnett Regional Council	11,122	2,995
Central Highlands Regional Council	135	2,443	Northern Peninsula Area Regional Council	4,377	3,640
Charters Towers Regional Council	37,854	19,751	Palm Island Aboriginal Shire Council	4,665	3,279
Cherbourg Aboriginal Shire Council	132	374	Paroo Shire Council	9,623	8,845
Cloncurry Shire Council	13,779	8,325	Pormpuraaw Aboriginal Shire Council	3,480	16
Cook Shire Council	52,268	55,129	Quilpie Shire Council	10,126	15,139
Croydon Shire Council	21,516	10,747	Redland City Council	1,220	155
Diamantina Shire Council	6,929	4,948	Richmond Shire Council	7,099	6,747
Doomadgee Aboriginal Shire Council	5,062	5,891	Rockhampton Regional Council	-	188
Douglas Shire Council	37,479	3,260	Scenic Rim Regional Council	24,636	17,953
Etheridge Shire Council	16,795	26,133	Somerset Regional Council	17,689	14,624
Flinders Shire Council	954	1,870	South Burnett Regional Council	23,069	12,782
Fraser Coast Regional Council	6,181	6,869	Southern Downs Regional Council	20,191	19,481
Gladstone Regional Council	13,334	2,890	Sunshine Coast Regional Council	8,910	17,855
Gold Coast City Council	21,791	3,624	Tablelands Regional Council	3,226	-
Goondiwindi Regional Council	23,867	8,769	Toowoomba Regional Council	144,057	45,862
Gympie Regional Council	62,412	17,482	Torres Shire Council	434	408
Hinchinbrook Shire Council	2,231	4,356	Torres Strait Island Regional Council	7,153	2,811
Hope Vale Aboriginal Shire Council	1,556	3,114	Townsville City Council	8,779	2,962
Ipswich City Council	55,731	46,966	Western Downs Regional Council	6,048	37,322
Isaac Regional Council	1,063	1,314	Whitsunday Regional Council	24,269	23,178
Kowanyama Aboriginal Shire Council	11,410	4,883	Winton Shire Council	7,871	6,895
Livingstone Shire Council	1,185	926	Wujal Wujal Aboriginal Shire Council	9,000	126
Lockhart River Aboriginal Shire Council	9,232	5,021	Yarrabah Aboriginal Shire Council	1,599	67
			Total	1,414,227	895,339
			Total Disaster recovery grants	1,974,626	1,259,235

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
5. Employee expenses		
<i>Employee benefits</i>		
Wages and salaries	17,000	12,659
Annual leave levy	1,790	1,294
Long service leave levy	442	342
Employer superannuation contributions	2,422	1,693
Board fees	53	139
Other employee benefits	187	173
	21,894	16,300
<i>Employee related expenses</i>		
Payroll tax	1,079	840
Other employee related expenses	144	137
	1,223	977
Total	23,117	17,277

Wages and Salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As QRA expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Sick leave entitlements are non-vesting and are only paid upon valid claims for sick leave by employees. Sick leave expense is expensed in the reporting period in which the leave is taken by the employee.

Annual and Long Service Leave

Under the Queensland Government's Annual and Long Service Leave Schemes, a levy is made on QRA to cover the cost of employees' annual (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual and long service leave are claimed from the scheme quarterly in arrears.

Employer Superannuation Contributions

Contributions to superannuation funds are recorded as they become payable and QRA's legal or constructive obligation is limited to these contributions.

Employee related expenses

Payroll tax, workers' compensation insurance and fringe benefit tax (FBT) are consequences of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses. QRA pays workers compensation insurance premiums to WorkCover in Queensland in respect of its obligations for employee compensation.

The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis at 30 June 2024 is:

	No.	No.
QRA employees	145	124
Total	145	124

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

6. Key management personnel and remuneration

(a) Key management personnel

QRA's responsible Minister is identified as part of QRA's key management personnel (KMP). MoG changes resulted in the transfer of responsibility for QRA moving from the Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning to the Minister for Fire and Disaster Recovery and Minister for Corrective Services on 18 December 2023.

The following details for non-Ministerial KMP reflect those agency positions that had authority and responsibility for planning, directing and controlling the activities of the agency during 2023-24.

Position	Responsibilities under the <i>Queensland Reconstruction Authority Act 2011</i>	Contract classification and appointment authority	Name	Date appointed to/ or ceased from position
Chief Executive Officer (CEO)	Undertake or commission investigations to ensure the correct processes are adhered to in the rebuilding and recovery of affected Queensland communities; make recommendations to the Minister; and ensure QRA performs its functions effectively and efficiently.	Appointed by Governor in Council, s14 <i>Queensland Reconstruction Authority Act 2011</i>	Jake Ellwood	Appointed 20/03/2023
Chair	Leading and directing the activities of the board to ensure the board performs its functions appropriately.	Appointed by Governor in Council, s30 <i>Queensland Reconstruction Authority Act 2011</i>	Michael Walsh	Ceased 21/07/2023
			Shane Chelepy	Appointed Acting Chair 10/08/2023 to 30/06/2024 ¹
Board Members	Set the strategic priorities for QRA; make recommendations to the Minister; and ensure QRA performs its functions and exercises its powers in an appropriate, effective and efficient way.	Appointed by Governor in Council, s30 <i>Queensland Reconstruction Authority Act 2011</i>	Kirsty Kelly	Re-appointed 01/01/2023
			Louise Abell	Re-appointed 01/01/2023
			Robert Glasser	Re-appointed 01/01/2023
			Greg Hallam	Appointed 01/01/2023
			Shane Chelepy	Appointed 09/01/2023 ²
			Brendan Moon	Appointed 10/08/2023
Clare Chapple	Appointed 10/08/2023			

1. New Chairperson, Katarina Carroll, appointed from 8/07/2024.

2. Suspended as a member for period of appointment as Acting Chairperson (10/08/2023 to 30/06/2024).

(b) Remuneration

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. QRA does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements which are published as part of Queensland Treasury's Report on State Finances.

Remuneration for QRA's non-Ministerial KMP is set by the Governor in Council.

Remuneration packages for KMP comprise the following components:

Short term employee expenses which include:

- Monetary Expenses: consisting of base salary, allowances and leave entitlements earned and expensed (including levies payable) for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.

- Non-Monetary Expenses: consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned;

Post-employment expenses include superannuation contributions;

Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.

No performance bonuses are paid.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

6. Key management personnel and remuneration (cont'd)

(b) Remuneration (cont'd)

The following disclosures focus on the expenses incurred by QRA that is attributable to key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

2023-24

Position	Name	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
		Monetary Expenses	Non-Monetary Expenses	\$'000	\$'000	\$'000	\$'000
		\$'000	\$'000				
Chief Executive Officer	Jake Ellwood	437	-	11	36	-	484
Chair ¹	Michael Walsh	5	-	-	-	-	5
Board Member	Louise Abell	12	-	-	1	-	13
Board Member	Robert Glasser	12	-	-	1	-	13
Board Member	Kirsty Kelly	12	-	-	1	-	13
Board Member	Greg Hallam	12	-	-	1	-	13
Total		490	-	11	40	-	541

1. Ceased 21/07/2023.

Shane Chelepy, Clare Chapple and Brendan Moon were not remunerated as they are Public Sector employees.

2022-23

Position	Name	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
		Monetary Expenses	Non-Monetary Expenses	\$'000	\$'000	\$'000	\$'000
		\$'000	\$'000				
Chief Executive Officer ¹	Brendan Moon	120	-	3	13	-	136
Chief Executive Officer ²	Jimmy Scott	177	-	4	16	-	197
Chief Executive Officer ³	Jake Ellwood	123	-	3	13	-	139
Chair ⁴	Michael Walsh	82	-	-	9	-	91
Board Member ⁵	Margaret de Wit	6	-	-	1	-	7
Board Member	Louise Abell	12	-	-	1	-	13
Board Member	Robert Glasser	12	-	-	1	-	13
Board Member	Kirsty Kelly	12	-	-	1	-	13
Board Member ⁵	Belinda Murphy	6	-	-	1	-	7
Board Member ⁶	Anne Swinbourne	3	-	-	1	-	4
Board Member ⁷	Greg Hallam	6	-	-	1	-	7
Total		559	-	10	58	-	627

1. Ceased 30/09/2022

2. Appointed as Acting CEO on 01/10/2022 to 19/03/2023

3. Appointed 20/03/2023

4. Ceased 21/07/2023. New Acting Chairperson, Shane Chelepy, appointed 10/08/2023.

5. Ceased 31/12/2022

6. Ceased 05/10/2022

7. Appointed 01/01/2023

Stephan Gollschewski and Shane Chelepy were not remunerated as they are Public Sector employees.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
7. Supplies and services		
Contractors	18,886	18,297
ICT managed services	4,367	4,078
Occupancy costs	1,823	1,702
Travel	935	800
Supplies and consumables	3,059	1,644
Other supplies and services	471	547
Total	29,541	27,068

8. Depreciation and amortisation		
Depreciation	3	12
Amortisation	549	1,503
Total	552	1,515

9. Other expenses		
Audit and other assurance fees - external	545	543
Total	545	543

10. Cash and cash equivalents		
Cash at bank - Grant account	1	17
Cash at bank - Operating accounts	24,252	21,070
Total	24,253	21,087

11. Receivables		
GST receivable	29,361	14,496
Trade receivables	1,500	1
Annual leave reimbursements	423	323
Long service leave reimbursements	201	40
Total	31,485	14,860

12. Other Current Assets		
Prepayments	589	528
Total	589	528

Contractors

Contractors employed through labour hire agencies are not classified as employees. There is no contractual relationship between the entity and the individual in the arrangement and are classified as supplies and services.

Occupancy costs

Occupancy costs include QRA's operating lease rental. The payments for this operating lease are representative of the pattern of benefits derived from the leased asset and are expensed in the periods in which they are incurred.

Depreciation and Amortisation

Depreciation is principally related to office equipment and hardware. Amortisation is related to internally developed software for QRA's grant management system. The software has a useful life of 5 years. Amortisation is calculated on a straight line basis over the estimated useful life of the asset. Straight line amortisation is used reflecting the expected consumption of economic benefit on a progressive basis over the intangible's useful life. The residual value of the intangible asset is zero.

Audit and other assurance services fees

Total audit fees quoted by the Queensland Audit Office (QAO) relating to the audit of the 2023-24 financial statements of QRA is \$44,100 (2022-23: \$42,000) and for the audit of the 2022-23 Commonwealth DRFA Certificate which occurred in 2023-24 was \$183,475 (2022-23: \$183,475). Other assurance services fees relating to the assurance engagement on controls of the DRFA Management system was \$317,750 (2022-23: \$317,750).

Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2024.

Grant funds are held in a separate bank account to operating funds. As advised by Queensland Treasury, this account is within the whole of Government offset facility with the Queensland Treasury Corporation and interest earned is credited to State Consolidated Funds rather than QRA. QRA is not exposed to interest rate risk as all interest earned is credited to State Consolidated Funds.

Receivables

Receivables are recognised at the amounts due at the time of service delivery. Settlement of these amounts is generally required within 30 days from invoice date.

Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any provision for impairment. No receivables impairment loss has been recognised in the 2023-24 financial year. No receivables are past due or impaired.

Other Current Assets

Payments for goods and services which are to be provided in future periods are recognised as prepayments.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
13. Property, plant and equipment		
<i>Plant and equipment</i>		
At cost	29	29
Less: Accumulated depreciation	(25)	(22)
<i>Furniture and fittings</i>		
At cost	5	5
Less: Accumulated depreciation	(1)	(1)
Total	8	11

14. Intangibles

<i>Software: internally generated</i>		
At cost	5,640	5,640
Less: Accumulated amortisation	(5,640)	(5,091)
Total	-	549

15. Payables

Trade creditors	1,943	2,260
Other payables	363	176
Total	2,306	2,436

16. Accrued employee benefits

<i>Current accrued employee benefits</i>		
Annual leave levy payable	569	410
Long service leave levy payable	135	105
Total	704	515

Property, plant and equipment

Property, plant and equipment are measured at historical cost. Items of property, plant and equipment with a cost equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed.

Intangibles

Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements, whereas items with a lesser value are expensed.

Intangible assets comprise of internally developed software for QRA's grant management system. There is no active market for this intangible asset so the asset is recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research or training activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

The useful lives of intangible assets are assessed to be finite. Intangible assets are tested for impairment where an indicator of impairment exists. Principally, the intangible asset is assessed for impairment by reference to the actual and expected continuing use of the asset by QRA, including discontinuing the use of the software.

Payables

Trade creditors are recognised for amounts payable in the future for goods and services received, whether or not billed to QRA and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are generally unsecured, not subject to interest charges and are normally settled within 20 to 30 days of invoice receipt.

Accrued employee benefits

No provision for annual leave or long service leave is recognised in QRA's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
17. Contributed Equity		
Net transfer in from other Queensland Government entity	1,739	1,739
Total	1,739	1,739

Contributed equity

The contribution of equity relates to \$1.739 million transferred to QRA in 2018 in relation to QRA assuming responsibility for administering the Natural Disaster Resilience Program (NDRP). The contribution related to savings realised in prior year programs.

18. Reconciliation of operating result to net cash flow from operating activities

Profit/(Loss) for the year	19,241	(50,964)
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	552	1,515
Impairment loss	-	110
<i>Changes in assets and liabilities:</i>		
(Increase) in receivables	(16,625)	(2,529)
(Increase) in other current assets	(60)	(78)
(Decrease)/Increase in payables	(130)	998
Increase in accrued employee benefits	188	147
Net cash Provided/(Used) in operating activities	3,166	(50,801)

QRA received grant advance funding from Queensland Treasury in 2010-11, 2011-12, 2013-14, 2016-17, 2019-20, 2021-22 and 2023-24 resulting in surpluses reported in the financial statements for those years. The losses for 2017-18, 2018-19, 2020-21 and 2022-23 were funded from the prior year surpluses.

19. Commitments

Non-cancellable operating lease

Commitments under operating leases at reporting date are inclusive of non-recoverable GST and are payable as follows:

Not later than one year	2,144	2,050
Later than one year and not later than five years	3,385	5,529
Total	5,529	7,579

Operating leases are entered into as a means of acquiring access to office accommodation. The Operating lease terms expire in December 2026. Lease payments are fixed with annual escalation of 3.5% in January of each year.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

20. Related Parties

Transactions with other Queensland Government-controlled entities

QRA's predominate source of funding is grant funding from Queensland Treasury made through QFES (refer Note 2).

Disaster recovery grants are made to various Queensland Government controlled entities (refer Note 4).

QRA makes payments to Queensland Government controlled entities for general operating expenditure. Examples of this expenditure include officer interchange costs, payroll tax, workers compensation premiums, payments for payroll services provided, and occupancy costs. These payments are made based on agreed terms and are consistent with the terms provided to other government entities.

21. Events after the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of QRA, the results of those operations, or the state of affairs of QRA in future financial years.

22. Other information

Taxation

QRA is exempt from income tax under the *Income Tax Assessment Act 1936* and is exempted from other forms of Commonwealth taxation with the exception of FBT and GST. GST credits receivable from, and GST payable to, the Australian Taxation Office (ATO) are recognised (refer to Note 11).

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the ATO. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Insurance

QRA's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis.

Financial Instruments

QRA's activities expose it to limited financial risk. QRA has implemented a financial risk management framework that seeks to minimise potential adverse effects on the financial performance of QRA.

QRA's financial instruments comprise of Receivables and Payables. QRA does not enter into transactions for speculative purposes, nor for hedging.

Financial assets and liabilities are recognised in the Statement of Financial Position when QRA becomes party to the contractual provisions of the financial instrument, and are held at amortised cost.

QRA does not recognise any financial assets and liabilities at fair value. The fair value of Receivables and Payables is assumed to approximate the value of the original transaction.

Climate Risk

QRA has not identified any material climate related risks relevant to the financial report at the reporting date, however QRA continues to monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy and Climate Action Plan 2030.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

23. Budget vs actual comparison

Statement of Comprehensive Income

	Variance Note	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance % of Budget
Income					
Grant revenue		2,085,926	2,099,798	13,872	1%
Other revenue		400	1,900	1,500	375%
Total income		2,086,326	2,101,698	15,372	1%
Expenses					
Grant expenses		2,021,454	2,028,702	(7,248)	0%
Employee expenses	v1	21,460	23,117	(1,657)	-8%
Supplies and services	v2	42,250	29,541	12,709	30%
Depreciation and amortisation		550	552	(2)	0%
Other expenses		612	545	67	11%
Total expenses		2,086,326	2,082,457	3,869	0%
Operating result for the year		-	19,241	19,241	100%
Total comprehensive income for the year		-	19,241	19,241	100%

Explanations of major variances

- v1** Employee expenses were higher than the budgeted figure due to an additional 31 full-time equivalent (FTE) positions allocated to QRA during the year to perform new functions under reforms to Queensland disaster management arrangements. The additional staff were gradually recruited across the second half of the year ahead of QRA assuming the new functions from 1 July 2024, resulting in higher than initially budgeted employee expenses. QRA revised its budget for employee expenses to \$24 million as a result of the new allocations, which is very close to the actual figure.
- v2** QRA revised its budget for supplies and service outflows to \$31 million, which is very close to the actual figure. The revised 2023-24 supplies and services budget deferred expenditure associated with QRA-led recovery programs funded through DRFA that were initially budgeted to be incurred mostly in 2023-24 but have been revised to match the multi-year delivery timeframes applicable to the programs, including the 2022 DRFA Category D Flood Portal and Flood Risk Management Programs.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

23. Budget vs actual comparison (cont'd)

Statement of Financial Position

	Variance Note	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance % of Budget
Current assets					
Cash and cash equivalents	v3	73,954	24,253	(49,701)	-67%
Receivables	v4	12,335	31,485	19,150	155%
Other current assets		450	589	139	31%
Total current assets		86,739	56,327	(30,412)	-35%
Non-current assets					
Property, plant and equipment		120	8	(112)	-93%
Intangibles		-	-	-	0%
Total non-current assets		120	8	(112)	-93%
Total assets		86,859	56,335	(30,524)	-35%
Current liabilities					
Payables		1,442	2,306	(864)	60%
Accrued employee benefits		369	704	(335)	91%
Total current liabilities		1,811	3,010	(1,199)	66%
Total liabilities		1,811	3,010	(1,199)	66%
Net assets		85,048	53,325	(31,723)	-37%
Equity					
Accumulated surplus		83,309	51,586	(31,723)	-38%
Contributed equity		1,739	1,739	-	0%
Total equity		85,048	53,325	(31,723)	-37%

Explanations of major variances

- v3** Part of the variance for cash and cash equivalents (\$52 million) is attributable to a lower actual opening balance, compared to what was estimated in the budget, because of the difference between estimated and actual cash flows for the previous financial year. The remainder of the variance is due to the factors outlined in the explanations of major variances for the statement of cash flows.
- v4** Current receivables are overall higher than budgeted mainly as a result of timing for GST to be refunded from the ATO.

QUEENSLAND RECONSTRUCTION AUTHORITY

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

23. Budget vs actual comparison (cont'd)

Statement of Cash Flows

	Variance Note	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance % of Budget
Cash flows from operating activities					
<i>Inflows:</i>					
Grants		2,085,926	2,099,798	13,872	1%
Other (including GST refunded from ATO and collected from customers)	v5	101,577	191,393	89,816	88%
<i>Outflows:</i>					
Employee costs	v6	(21,460)	(23,189)	(1,729)	8%
Supplies and services (including GST paid to suppliers)	v7	(143,334)	(235,589)	(92,255)	64%
Grants		(2,021,454)	(2,028,702)	(7,248)	0%
Other		(705)	(545)	160	-23%
Net cash provided from operating activities		550	3,166	2,616	476%
Cash flows from financing activities					
<i>Inflows</i>					
Equity contribution		-	-	-	0%
Net cash provided by investing activities		-	-	-	0%
Net increase in cash and cash equivalents		550	3,166	2,616	476%
Cash and cash equivalents at beginning of reporting period		73,404	21,087	(52,317)	-71%
Cash and cash equivalents at end of reporting period		73,954	24,253	(49,701)	-67%

Explanations of major variances

- v5** The increase in other inflows is mainly because the initial 2023-24 budget did not fully account for gross GST receipts from the ATO. This increase is offset by increases in GST paid to suppliers, recorded within Supplies and Services.
- v6** Employee costs were higher than the budgeted figure due to an additional 31 full-time equivalent (FTE) positions allocated to QRA during the year to perform new functions under reforms to Queensland disaster management arrangements. The additional staff were gradually recruited across the second half of the year ahead of QRA assuming the new functions from 1 July 2024, resulting in higher than initially budgeted employee costs. QRA revised its budget for employee costs to \$24 million as a result of the new allocations, which is very close to the actual figure.
- v7** The increase in supplies and services is mainly because the initial 2023-24 budget did not account for full gross GST payments to suppliers. This increase is offset by GST refunded from the ATO, recorded within Other Inflows.

CERTIFICATE OF THE QUEENSLAND RECONSTRUCTION AUTHORITY

These general purpose financial statements have been prepared pursuant to the provisions of section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (i) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (ii) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of QRA for the financial year ended 30 June 2024 and of the financial position of QRA at the end of that year; and

We acknowledge responsibility under sections 7 and 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Major General Jake Ellwood (Retd)
Chief Executive Officer

Queensland Reconstruction Authority

Date: 20 August 2024

Katarina Carroll
Chairperson

Queensland Reconstruction Authority

Date: 20 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Reconstruction Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Reconstruction Authority.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the ***Auditor's Responsibilities for the Audit of the Financial Report*** section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting **Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including independence standards)** (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Those charged with governance are responsible for the other information.

The other information comprises the **information included in the entity's annual report for the year ended 30 June 2024 but does not include the financial report and our auditor's report** thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an **auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.**

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements


Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.



Vaughan Stemmett
as delegate of the Auditor-General

21 August 2024

Queensland Audit Office
Brisbane

Appendix 1

Ministerial Directions

Under Section 12(3)(a) of the QRA Act, QRA must include in its Annual Report details of any direction or notice given by the Minister during the financial year to which the report relates.

A Ministerial Direction was signed on 28 August 2023 by the then Minister responsible for QRA, the Deputy Premier, directing QRA to administer DRFA funding across 2023-24.

Performance indicators and service standards

Coordination of natural disaster recovery and resilience activities

Service area objective

To support Queensland communities by coordinating rapid restoration and recovery following natural disasters and undertaking activities that assist communities to build their resilience to future events, while demonstrating accountability in the use of natural disaster and resilience funding.

Description

QRA actively manages Queensland's program of recovery and reconstruction works within disaster impacted communities to ensure timely delivery of outcomes, value for money is achieved and expenditure claimed is eligible for Australian Government reimbursement under the DRFA through:

- overseeing the coordination of disaster recovery operations and supporting local governments in their recovery and reconstruction processes following natural disasters
- managing the assessment, progress, close-out and acquittal of DRFA expenditure to ensure timely delivery of projects and 100 per cent reimbursement of the Australian Government's contribution towards eligible costs.

QRA also leads the coordination of disaster resilience activities and policy in Queensland, including increasing public awareness to ensure communities are prepared for future disaster events through education initiatives such as Get Ready Queensland and If It's Flooded, Forget It; and coordinating the delivery of disaster resilience building programs.

Service standards	2023–24 Target/ Est	2023–24 Est. Actual	2024–25 Target/ Est
Effectiveness measure			
Percentage of reconstruction projects completed within Disaster Recovery Funding Arrangements (DRFA) required timeframes and eligible for reimbursement from the Australian Government	100%	100%	100%
Percentage of Queenslanders that intend to take action to increase preparedness following exposure to Get Ready Queensland Campaign	80%	82%	80%
Efficiency measures			
Operational administration cost per \$1,000 of disaster event damage over active reconstruction program lifespan ¹	<\$25.00	\$3.26	<\$25.00

Notes

- 1 The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the nature and scale of disaster events that impacted the state during the year meaning that QRA was able to effectively meet recovery requirements through utilisation of existing operational capacity despite the significant extent and quantum of damage.

Appendix 3

Government Bodies

Queensland Reconstruction Board	
Act or instrument	<i>Queensland Reconstruction Authority Act 2011</i>
Functions	<p>The functions of the board are to:</p> <ul style="list-style-type: none"> • set the strategic priorities for the Authority • make recommendations to the Minister about priorities for community infrastructure, other property and community services needed for the protection, rebuilding and recovery of affected communities, and the need for declaration of declared projects and reconstruction areas • ensure the authority performs its functions and exercises its powers in an appropriate, effective and efficient way.
Achievements	<p>The achievements of the board during 2023–24 include:</p> <ul style="list-style-type: none"> • eight meetings held over the course of 12 months • review of strategic vision, purpose and objectives for QRA, for the period 2022–26 • provision of quarterly reporting to the Deputy Premier on QRAs functions and activities for the related quarter • engagement with key state and federal stakeholders on matters relating to Authority.
Financial reporting	Not exempted from audit by the Auditor-General and Transactions of the entity are accounted for in the financial statements.

Remuneration						
Position	Name	Number of meetings board member was eligible to attend	Number of meetings attended	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson	Michael Walsh (until 21/07/2023)	1	1	\$85,000 pa	N/A	N/A
Acting Chairperson	Shane Chelepy (acting Chair 10/08/2023 to 30/06/2024)	8	6	N/A – Public Sector employee	N/A	N/A
Member	Louise Abell	8	6	\$12,000 pa	N/A	N/A
Member	Greg Hallam	8	7	\$12,000 pa	N/A	N/A
Member	Robert Glasser	8	7	\$12,000 pa	N/A	N/A
Member	Kirsty Kelly	8	8	\$12,000 pa	N/A	N/A
Member	Shane Chelepy (suspended as a member for period of appointment as Acting Chairperson (10/08/2023 to 30/06/2024))	8	6	N/A – Public Sector employee	N/A	N/A
Member	Brendan Moon (appointed 10/08/2023)	7	7	N/A – Public Sector employee	N/A	N/A
Member	Clare Chapple (appointed 10/08/2023)	7	4	N/A – Public Sector employee	N/A	N/A
No. scheduled meetings/sessions	Eight meetings of the Board were held in 2023–24					
Total out of pocket expenses	\$161.92 out of pocket expenses during 2023–24 that were reimbursed to board members and chairperson.					

Appendix 4

Annual Report Requirements

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	4
Accessibility	Table of contents Glossary	ARRs – section 9.1	3 49
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	2
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	2
General information	Introductory Information	ARRs – section 10	7
Non-financial performance	Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	9
	Agency objectives and performance indicators	ARRs – section 11.2	9
	Agency service areas and service standards	ARRs – section 11.3	46
Financial performance	Summary of financial performance	ARRs – section 12.1	21
Governance – management and structure	Organisational structure	ARRs – section 13.1	15
	Executive management	ARRs – section 13.2	15
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	16
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	19
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	9
	Queensland public service values	ARRs – section 13.6	9
Governance – risk management and accountability	Risk management	ARRs – section 14.1	18
	Audit committee	ARRs – section 14.2	N/A
	Internal audit	ARRs – section 14.3	18
	External scrutiny	ARRs – section 14.4	18
	Information systems and record keeping	ARRs – section 14.5	18
	Information Security attestation	ARRs – section 14.6	18
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	19
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	19
Open Data	Statement advising publication of information	ARRs – section 16	2
	Consultancies	ARRs – section 33.1	data.qld.gov.au
	Overseas travel	ARRs – section 33.2	data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 33.3	data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	42
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	43

Glossary

ARRs	Annual report requirements for Queensland Government Agencies	LiDAR	Light Detection and Ranging
ATO	Australian Tax Office	NEMA	National Emergency Management Agency
CEO	Chief Executive Officer	NFWINP	National Flood Warning Infrastructure Network Program
CFO	Chief Finance Officer	NQRP	North Queensland Resilience Program
DARM	Damage Assessment and Reconstruction Monitoring	MARS	Monitoring and Reporting System
DRF	Disaster Ready Fund	PDA	Performance Development Agreement
DRFA	Disaster Recovery Funding Arrangements	QAO	Queensland Audit Office
eDRMS	electronic Document and Records Management System	QDMC	Queensland Disaster Management Committee
ERF	Emergency Response Fund	QDMA	Queensland Disaster Management Arrangements
FAA	Financial Accountability Act 2009	QFES	Queensland Fire and Emergency Services
FBT	Fringe Benefits Tax	QFRMF	Queensland Flood Risk Management Framework
FPMS	Financial and Performance Management Standard 2009	QPS	Queensland Police Service
FRG	Functional Recovery Group	QRA	Queensland Reconstruction Authority
FRRG	Functional Recovery and Resilience Group	QRA Act	Queensland Reconstruction Authority Act 2011
FRMP	Flood Risk Management Program	QSDR	Queensland Strategy for Disaster Resilience
FTE	Full-Time Equivalent	QT	Queensland Treasury
FWIN	Flood Warning Infrastructure Network	Retd	Retired
GST	Goods and Services Tax	SAVi	Sustainable Asset Valuation initiative
KMP	Key Management Personnel	SRRG	State Recovery and Resilience Group
IGEM	Inspector General Emergency Management	SRRP	State Recovery and Resilience Plan
IIFFI	If its Flooded, Forget It	The Code	Code of Conduct for the Queensland Public Service
LGA	Local Government Area	the Portals	Property Level Flood Information Portals
LGAQ	Local Government Association of Queensland	UN	United Nations

